

04 NCAC 24D .1002 is proposed for amendment as follows:

04 NCAC 24D .1002 DIVISION'S OBLIGATIONS

(a) ~~The Division~~ DES shall review the employing unit's request to review and redetermine its tax rate and all available facts, and shall issue a written ruling. The ruling shall be mailed to the employing unit's address as set forth in 04 NCAC 24A .0103 and include the following:

- (1) notify the employing unit of whether its application was granted or denied;
- (2) the applicable legal authority, with specific citations, for the ruling;
- (3) contain the mailing date of the notice;
- (4) a statement containing the employer's right to appeal the notice; and
- (5) the time period within which an appeal shall be filed.

(b) The employing unit may file an appeal of the ruling and request a hearing.

- (1) The appeal shall be filed with DES's Tax Administration Section ~~by mail, facsimile, or email~~ pursuant to ~~Rule~~ 04 NCAC 24A .0104(o).
- (2) Hearings requested pursuant to this Section shall be conducted as set forth in 04 NCAC 24F .0303.

History Note: Authority G.S. 96-4; 96-9.2;

Eff. July 1, 2015;

Amended Eff. July 1, 2018.